



COUNTY ADMINISTRATOR
ROBERTA A. LAMBERT
MONTEREY, VIRGINIA

HIGHLAND COUNTY BOARD OF SUPERVISORS

P. O. BOX 130
MONTEREY, VIRGINIA 24465
Phone: 540-468-2347 Fax: 540-468-3447
E-mail: hcboard@htcnet.org
Website: www.highlandcova.org

BOARD MEMBERS:

DAVID W. BLANCHARD
MONTEREY, VIRGINIA

HARRY B. SPONAUGLE
DOE HILL, VIRGINIA

JOHN L. MOYERS, JR.
MCDOWELL, VIRGINIA

December 13, 2021

Martha S. Mavredes
Auditor of Public Accounts
101 North 14th Street, 8th Floor
P.O. Box 1295
Richmond, VA 23218

Dear Ms. Mavredes,

The County of Highland, Virginia has submitted its June 30, 2021 APA Comparative Cost Report, Sheriff Internal Control report and Transmittal Form. We anticipate the audit report being finalized by December 31, 2021 and will forward a final copy to the Auditor of Public Accounts upon completion. Due to the complexities associated with GASB 75, in addition to the completion of the Management Discussion and Analysis, related GASB disclosures, applicable GFOA requirements, and Coronavirus Relief Fund reporting, the final audit report will not be submitted by December 15th.

We appreciate your understanding regarding this matter.

Sincerely,

Roberta A. Lambert

Roberta Lambert
County Administrator
County of Highland, Virginia